

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

JOHN A. MATTERA, et al.,

Defendants,

and

ANN A. MATTERA, et al.,

Relief Defendants.

11 Civ. 8323 (PKC)

USDS SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: 11-22-13

**~~PROPOSED~~ FINAL JUDGMENT
IMPOSING MONETARY RELIEF AGAINST DEFENDANT JOSEPH ALMAZON AND
RELIEF DEFENDANT EXECUTIVE SOURCE HOLDING, LLC**

On March 16, 2012, a judgment (the "Consent Judgment") was entered on consent against Defendants Joseph Almazon ("Almazon") and Spartan Capital Partners and Relief Defendant Executive Source Holding, LLC ("Executive Source"). The Consent Judgment provided for permanent injunctive relief and provided that the amount of disgorgement and penalties payable by Almazon and Spartan Capital Partners, and the amount of disgorgement payable by Executive Source, would be determined on motion. Having fully considered the papers filed by the parties, the Court issued an opinion and order on November 7, 2013, in which it found that the Securities and Exchange Commission is entitled to disgorgement and prejudgment interest from Defendant Joseph Almazon ("Almazon") and Relief Defendant Executive Source Holding, LLC ("Executive Source"). Therefore:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant Alamazon is liable for disgorgement in the amount of \$390,376.95 (\$309,089 of which is a joint and several obligation with the Relief Defendant Executive Source), representing profits gained and/or losses avoided as a result of the conduct alleged in the Complaint, plus prejudgment interest thereon in the amount of \$27,880.14 (\$22,074.67 of which is a joint and several obligation with Relief Defendant Executive Source) for a total of \$418,257.09 (\$331,163.67 of which is a joint and several obligation with Relief Defendant Executive Source). Defendant Alamazon shall satisfy this obligation by paying \$418,257.09 to the Securities and Exchange Commission within 14 days after entry of this Final Judgment.

Defendant may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Defendant may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to:

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; Joseph Alamazon as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Defendant shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Defendant.

The Commission shall hold the funds (collectively, the "Fund") and may propose a plan to distribute the Fund subject to the Court's approval. The Court shall retain jurisdiction over the administration of any distribution of the Fund. If the Commission staff determines that the Fund will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury.

The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Final Judgment. Defendant shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Alamazon shall pay a civil penalty in the amount of \$50,000 to the Securities and Exchange Commission pursuant to Section 20(d) of the Securities Act, 15 U.S.C. § 77t(d), and Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d)(3). Defendant shall make this payment within 14 days after entry of this Final Judgment.

Defendant may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Defendant may also pay by certified check, bank

cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; Joseph Alamazon as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Defendant shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Defendant. The Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961.

III.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief Defendant Executive Source is jointly and severally liable with Alamazon for disgorgement in the amount of \$309,089, representing funds received by Relief Defendant as a result of the conduct of the Defendants alleged in the Complaint, plus prejudgment interest thereon in the amount of \$22,074.67 for a total of \$331,163.67. Relief Defendant shall satisfy this obligation by paying \$331,163.67 to the Securities and Exchange Commission within 14 days after entry of this Final Judgment.

Relief Defendant may transmit payment electronically to the Commission, which will

provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Relief Defendant may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to:

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; Executive Source as a relief defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Relief Defendant shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Relief Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Relief Defendant.

The Commission shall hold the funds (collectively, the "Fund") and may propose a plan to distribute the Fund subject to the Court's approval. The Court shall retain jurisdiction over the administration of any distribution of the Fund. If the Commission staff determines that the Fund will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury.

The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Final Judgment. Relief Defendant shall pay

post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

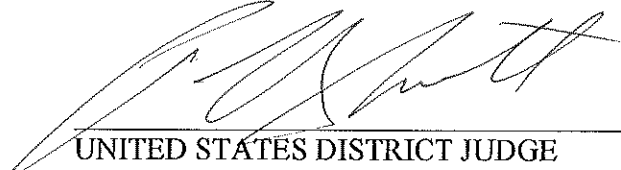
IV.

It is hereby further ordered that with the exception of the determination of the amount and timing of the disgorgement and penalties payable by Alamazon and Executive Source, the provisions of the Consent Order remain in full effect as originally entered.

V.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: 11-21-13, _____


UNITED STATES DISTRICT JUDGE